

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017 – Amendment – proposals for furnishing of Statement under **FORM GST CMP-08** and filing of Quarterly return in **FORM GSTR-4** – Notification-Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 90

Dated: 06-08-2020

Read the following :-

1. G.O Ms No.81, Revenue (CT.II) Department, Dt. 18.07.2019.
2. G.O.Ms.No.105,Revenue (CT.II) Department, Dt. 05.09.2019.
3. G.O.Ms.No.129,Revenue(CT.II) Department, Dt. 23.11.2019.
4. G.O Ms No.138, Revenue (CT.II) Department, Dt. 23.12.2019.
5. From the Commissioner of State Tax, Telangana, Hyderabad, Ref No. A(1)/70/2017-I, Dt. 23.06.2020.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt. 06.08.2020.

NOTIFICATION

In exercise of the powers conferred by section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification issued in G.O Ms No. 81, Revenue (CT.II) Department, Dt. 18.07.2019, namely:-

In the said notification,

- (i) in paragraph 2, after second proviso, the following third & fourth provisos shall be inserted, namely:

“Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** have furnished a return in **FORM GSTR-3B** under the Telangana Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in **FORM GSTR-1** of the said rules or the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** for all the tax periods in the financial year 2019-20.”.

“Provided that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Central Goods and Services Tax Rules, 2017, for the quarter ending 31st March, 2020, till the 7th day of July, 2020.”;

- (ii) in the third paragraph, the following proviso shall be inserted, namely: –

“Provided that the said persons shall furnish the return in **FORM GSTR-4** of the Telangana Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2020, till the 15th day of July, 2020.”.

2. This notification pertaining to insertion of 3rd proviso to paragraph 2 of Notification issued vide G.O.Ms.No.81, Revenue (CT.II) Department, Dt. 18.07.2019 shall be deemed to have come into force with effect from 21st day of March, 2020.

3. This notification pertaining to 4th proviso to paragraph 2 and first proviso to paragraph 3 of Notification issued vide G.O.Ms.No. 81, Revenue (CT.II) Department, Dt. 18.07.2019 shall be deemed to have come into force with effect from 3rd day of April, 2020.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
CHIEF SECRETARY &
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to Principal Secretary to Hon'ble Chief Minister, Government of Telangana(NR)

The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER